

County of Placer, California

**County Service Areas Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2002**

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues				
Taxes	\$ 349,129	\$ 349,129	\$ 401,399	\$ 52,270
Use of money and property	265,259	266,417	372,231	105,814
Intergovernmental	5,102	95,102	23,178	(71,924)
Charges for services	1,889,174	2,202,604	2,196,063	(6,541)
Miscellaneous	224,606	389,394	499,742	110,348
Total revenues	<u>2,733,270</u>	<u>3,302,646</u>	<u>3,492,613</u>	<u>189,967</u>
Expenditures				
Current:				
General government	632,664	641,226	570,182	71,044
Public protection	834,843	944,506	750,947	193,559
Health and sanitation	167,762	255,835	142,179	113,656
Public ways and facilities	225,102	567,308	436,540	130,768
Recreation and cultural services	-	-	37,864	(37,864)
Debt service:				
Principal	100,601	75,601	44,001	31,600
Interest	23,241	17,241	12,185	5,056
Capital outlay	<u>219,000</u>	<u>910,690</u>	<u>102,626</u>	<u>808,064</u>
Total expenditures	<u>2,203,213</u>	<u>3,412,407</u>	<u>2,096,524</u>	<u>1,315,883</u>
Excess (deficiency) of revenues over expenditures	<u>530,057</u>	<u>(109,761)</u>	<u>1,396,089</u>	<u>1,505,850</u>
Other Financing Sources				
Capital lease financing	409,282	427,040	-	(427,040)
Transfers in	<u>-</u>	<u>73,893</u>	<u>-</u>	<u>(73,893)</u>
Total other financing sources	<u>409,282</u>	<u>500,933</u>	<u>-</u>	<u>(500,933)</u>
Net change in fund balance	939,339	391,172	1,396,089	1,004,917
Fund balance, beginning of year	<u>7,394,572</u>	<u>7,394,572</u>	<u>7,394,572</u>	<u>-</u>
Fund balance, end of year	<u>\$ 8,333,911</u>	<u>\$ 7,785,744</u>	<u>\$ 8,790,661</u>	<u>\$ 1,004,917</u>